IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.185 of 1995
Date of decision: 13.11.2006

Commissioner of Income Tax (Central), Ludhiana.

---Applicant

Vs.

M/s Nahar Spinning Mills Ltd., Ludhiana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate
for the revenue.

Mr. Sanjay Bansal, Advocate
for the assessee.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 29.06.1993 in I.T.A. No.71/Chandi/89 in respect of assessment year 1984-85:-

> "Whether, on the facts and in the circumstances of the case, the ITAT was right in law in upholding the order of the first appellate authority that full triple shift allowance is admissible if the factory worked for triple shifts irrespective of the number of days the machinery actually so worked?"

In view of our judgment rendered on 05.09.2006 in I.T.R. No.9 of 1995 ***The Commissioner of Income Tax, Patiala*** **v.** ***M/s Hind Woollen & Hosiery Mills, Ludhiana,*** the question is answered against the revenue and in favour of the assessee.

(ADARSH KUMAR GOEL)
JUDGE

November 13, 2006
ashwani

(RAJESH BINDAL)
JUDGE